Previous references.
Banking 51-09 Sr. 1-2 B Sept 1910
do 35-05/16 Sr. 14-19 B Jany.

1912
(Banking)

File No. 4-12

Serial Nos. 1-2

Later references.
Regn 25-27 Sls 12

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. 1-2

Part B. for September 1912

SUBJECT.

Exempting Cooperative Societies from the payment of Registration fees.

From the I. G of Registration.
No 59 dy 2.7.12.
Requests to be informed whether the exemption covered by Notification FE 1300 / B 51-09-2 dy 9.9.1910 includes exemption from payment of miscellaneous fees such as penalties under section 24 & 34 & c of Regulation I of 1903 or only the advalorem fee payable for registration.

G. R. S. 58

2. To the I. G of Registration. No FE 2210 dy 21.9.12
States that penalties under sections 24 & 34 & proceeds fees are not within the exemption & that the exemption

G.R.S. 11] 1912-13

GENERAL AND REVENUE SECRETARIAT.

(Banking

NOTES.

File No. 4

FILE HEADING.

Exempting Cooperative Societies from the payment of Registration fees.

From The I. G. of Registration

No. 59 Dated 2.7.12 Received 5.7.12

Diary No. 147	Enclos. Nil Spare Copies.	Serial No. 1

BRIEF ABSTRACT OF LETTER.

Requests to be informed whether the exemption covered by Govt. of H 1300/B 57-09-2 J 9-9-1910 included exemption from payment of miscellaneous fees such as applications under Sections 24+34 etc. J. Rybu Top 1903

only the advalorem fee payable for registration

NOTES AND ORDERS.

H 4725
B 55-05-19
J 27-1-06
Q

1 The wording of the first notification on the subject would go to show that the Societies were exempted from payment of all fees leviable under the Law of Registration.

NOTES—First Sheet.

GPB—30,000—12-5-11

Serial No.

H 1300/1857-09-2
9-9-1910
P

Subsequently in Sept 1910 the above Notifn was amended so as to make the meaning clear that the exemption was not only in regard to Societies as amongst themselves but in regard to the members also in so far as the business transacted related to Societies

3 The Inspector General of Registration requests to be informed as to the intention of the exemption as he has to issue orders on a reference on the subject from one of the Dy Registrars.

It is respectfully submitted that the ~~latter~~ latter amendment had no ~~reference~~ bearing on the present question ~~which~~ notwithstanding the opinion of the Inspector General to the contrary - firstly because the reason for the latter Notifn is clearly stated to be that the wording of the Notifn of 27th January 1906 may be

Vide letter No 1257/6023 dt 19-6-10 from the Registrar of C. Societies

NOTE—Contn. sheet.

dl 1 1857-09.

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G. R. S. 12]

General and Revenue Secretariat. | B File No. 4 of 1912

Serial No.

interpreted so as to mean that only Cooperative Societies & not the members thereof were exempt from payment of registration fees & Secondly if it was the question of fees that it was intended to be made clear, there is nothing specified on the point in the Act itself.

4 The question therefore resolves itself on the interpretation to be given to the wording "all fees payable under the Law of Registration" of the portion of the Act which is common to both the Acts & it is respectfully submitted that in as much as the word 'all' is deliberately introduced in the Govt of India Act it is meant to cover the miscellaneous fees referred to in the

NOTE—Contn. sheet.

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letter under disposal by the Inspector General.

5 Such cases should in their very nature be rare. Co-operative societies are banking institutions & transactions between them & its members or as amongst themselves are always on strict business principles & the levy of fees for late registration cannot generally arise, & in cases where they arise at all there should be sufficient extenuating circumstances to merit total exemption from levy of penalties. & in this view the section may be interpreted in the larger sense so as to cover exemption from the payment of miscellaneous fees also.

Submitted for orders.

16/7/12 6 It can be done without

NOTE—Contn. sheet.

G. R. S. 12]

General and Revenue Secretariat. | B File No. 4 of 1912

Serial No.

much trouble but also a copy of the discussions etc on the Govt of India amendment of ~~27-1-1908~~ 6th November 1908. But also Copies of Co-operative Societies act & Registration ~~Act~~ rules.

Ke. 9-2-12

A copy of the Gazette of India containing the Notfn of 6-11-08 put up. There is however no trace of any discussion there copies of the Cooperative Act & Registration Act are also put up.

Ack 15/2/12

The objects with which the Notification of 1906 was modified (& states in Mr Shamrao's letter of 9.6.1910 W&e give the benefit of the exemption not only to the Co-operative Societies but also to the members of such Societies & hence the change has Nothing to do with the fees which Shares & or Shares must be exempted & with regard to the question raised by the D.G. the ~~following~~ fees exempted are only those leviable

Pl'ay'd

NOTE—Contn. sheet.

GPB—20,000—20-1-12

[G. R. S. 12]

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Serial No.

under the Registration Regulations

1) Penalties under Sec^n 24 & 34, not being fees but fines ~~are~~ appear to be leviable under the Stamp rules.

2) Process fees are not fees under the Registration act & are moreover not payable to Govt but to a ~~citizen~~ private person & so they cannot be Exempted.

3) Search fees come under article 7 of the Reg^n & are ~~to be~~ Exempted.

4) the same also with regard to Private Attendance fees which it is presumed will not go to a ~~private~~ the Sub Reg^r but will be credited to Govt.

5) fee for attesting power of attorney. This is fee receivable by Govt & is Exempted

6) Fee for safe custody of documents same as 5.

10 The D.G. may be informed accordingly.

The opinion of Bruce may also be taken

Dr 14/

Subd

SW(W)

14/7/12

26/7/12

(1) Penalties under Sec^s 24 & 34

NOTE—Contn. sheet.

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are not Excused, as they are not "fees" as observed above.

12 (2) All the other items are I think "fees" and so do not seem to be leviable by virtue of the notification

13 The process fee termed a process fee in Sec 37 is nevertheless a "fee payable under the Registration Regn" and is therefore to Should therefore be regarded as Exempt.

14 Sec 39 of the Registration Regulation is the true authority for the levy of this fee though that Scale and other matters Connected with it are to be decided according to be determined in accordance with the provisions of the Civil Procedure Code for the time being.

15 If it is considered that any of the above items Should be removed from the list of Exemptions the proper Course is to Suitably

NOTE—Contn. sheet.

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[R. S. 12]

General and Revenue Secretariat.

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Serial No.

Amend the Notification.

To Bo II

30/7/12 SA

16 Branch III agrees on all points except 2- If the processfee paid under Section 37 is not credited to Govt but paid to the person concerned it cannot be Exempted.

17 An amendment of the Notification does not appear to be necessary as only a question of interpretation & not alteration of the rules is involved and a letter to the D.G. explaining the correct interpretation seems to be all that is necessary.

Ag
31.7.12

I agree - Please draft a reply

Ag
16/8/12

Bill 551

Ag
17/8

1st Circular & Dewan

Ag
13/8/12

Ag

Put up draft reply before submitting to Dewan

Ag
17-8-

[illegible]

NOTE—Contn. sheet.

GPB—65,000—17-8-12.

R. S. 12 D. No. 147

General and Revenue Secretariat.

B File No. 4 of 1912

Serial No.	
	Draft Settled. Mr Las Offg Govt 19/8. 19-8-12
	1st Councilor 23 29/8 Lo 7
	Draft slightly altered and appd by 1st Councilor. MS
	ab & CE. 23 29 Dewan
	3228 3.9.12
	Draft appd by Dewan 29 18/9/12
	23 19/9 Issued
2	To the I. G of Registration No H 2210 dy 21-9-12 States that penalties under Sections 24 x 34 x process fees are not within the exemption x that the exemption would apply to fees leviable under Section 78 x others of a similar nature which will be credited to Govt.

NOTE—Contn. sheet.

[G. R. S. 12]

General and Revenue Secretariat. | B File No. 4 of 1912.

Serial No.	
	No. 7H 2211 dt 21-9-12 forwarded copy to the Registrar of Cooperative Societies for information.

NOTE—Contn. sheet.

GPE—65,000—17-C-12.

11/97 Rep 154

1902. 13.

From The Offg: Inspector General of Registration

To The Offg: Secretary to the Govt of H. H. the Maharajah of Mysore General & Rev: Department

Dated 2nd
Despatched 4th } July 1902
Received

General No. 59
No.

Enclosure No.

Requesting to be favoured with information as to whether the miscellaneous fees are to be remitted in the case of institutions relating to Co-operative societies.

DIARY No. 147.

10/12/013
SECTION: Bandhi
FILE NO. 4
SERIAL NO. 1

No. 59
En.

Office of the Inspector-General of
Registration in Mysore,
Dated Bangalore 2nd July 1912.

From,

M. Kantaraj Urs, Esq., B.A.,
Offg. Inspector-General of Registration
in Mysore.

To,

K.R. Srinivasa Ienger, Esq., M.A.,
Offg. Secretary to the Government of
His Highness the Maharaja of Mysore,
General and Revenue Deparments.

Sir,

Referring to Notification No. Fl. 1300-B-51-09-2 dated the 9th September 1910, I have the honor to request to be informed whether it is only the advalorem fee payable for registration or all other miscellaneous fees such as those mentioned in the margin that are to be remitted in the case of documents relating to Co-operative Societies as this is not quite clear from the wording of the notification " All fees payable under the law of Registration in respect of instruments " may by a slightly liberal interpretation of it, mean even the miscellaneous fees referred to above, but it is doubtful whether this is what is actually intended by Government as, if so, the original notification No. Fl. 4725-B-35-05-19 of the 27th January 1906 was itself sufficient to express this meaning and there was no necessity for the present notification being issued in supersession thereof.

Penalties under Secs. 24 & 34.
Process fees.
Search fees.
Private Attendance fees.
Fee for attestation of Power-of-attorney.
Fees for the safe custody of registered documents

2. I request early orders as a reference on this subject from one of the District Registrars is pending reply.

I have

I have the honor to be,

Sir,

Your most obedient servant,

for Inspector-General of Registration.

CAB

S.S.R.

2 1/2

R. 21

4

G.R.S. 26]

File No. 4

Serial No. 2

Diary No. of letter replied to 147

No. 7C 2210

21-9-12

General and Revenue Secretariat

(Bangalore

the 21 19 .

To

The I.G.P. Rep.

Trichinopoly

Date of issue 21-9-12 Sir,

Signed by N. Ramaswamy

With reference to your letter No 59 J 2-7-12 requesting to be informed as to the scope of Govt No. 7C 1300 / 13.57-09-2 J 9-9-1910 exempting Co-operative Societies from payment of registration fees, & Enquiring whether the Exemption extends to

over.

SUBJECT.

only the advalorem fee
payable for registration
on the other miscellaneous
fees also payable
under the Registration
Regulation Law
directed to those
as follows.

Penalties under the
44 & 34 not to pay fees such
fees. not Not within the
exemptions.

V. Process, &c. not fees
under the Registration Rules
are not to be deemed
are payable
to Govt. such to a process
server
Govt. are not within the exemption
But the exemptions would apply
to such fees as are leviable
under such sections for
registration, printing, attendance
etc., which are
to be exempted.

VI. Fees for attesting powers
of attorney & Life custody

List of enclosures,

Copied by

Examined by

GPB—20,000—23-9-10

F.R.S. 27]

GENERAL AND REVENUE SECRETARIAT.

(*Continuation Sheet draft form.*)

of Documents. Copy pay-
cancelled Cy for ½ fee also
enforcement as they are fees
to be credited Penalty to Govt
Share etc
For Secretary
31/8/12 le
No Fc 2211
21-9-12
Copy of the above to the
Registrar of Cooperative
Societies for information
B O
For Secretary
Bm
le
8.12

Copy 25/9/12